

Exhibit A

Summary of Georgia-Pacific's and Ft. James's Past Costs and Credits

Cost Category	Order	Location	Costs	Credits	Net Total
Georgia-Pacific's OU5 Costs	1990 AOC	OU5-Central	\$293,113.28		\$293,113.28
	1990 AOC	OU5-East	\$406,860.72	(\$3,542.70)	\$403,318.02
	1990 AOC*	OU5-General	\$12,316,472.68	(\$395,165.46)	\$11,921,307.22
	1990 AOC	OU5-Portage Creek	\$8,814.81		\$8,814.81
	1990 AOC	OU5-West	\$2,895,276.57	(\$6,200.54)	\$2,889,076.03
	2007 Plainwell TCRA	OU5-West	\$18,850,746.76	(\$1,025,000.00)	\$17,825,746.76
	2007 SRI/FS AOC	OU5-Central	\$7,377,526.38		\$7,377,526.38
	2007 SRI/FS AOC	OU5-East	\$8,524.61		\$8,524.61
	2007 SRI/FS AOC	OU5-General	\$8,487,789.11	(\$89,357.02)	\$8,398,432.09
	2007 SRI/FS AOC	OU5-Portage Creek	\$38,570.03		\$38,570.03
	2007 SRI/FS AOC	OU5-West	\$5,704,008.43		\$5,704,008.43
	2007 Termination AOC	OU5-General	\$167,817.10	(\$94,001.36)	\$73,815.74
	2008 Response Cost AOC	OU5-General	\$1,845,000.00		\$1,845,000.00
	2009 Plainwell No. 2 TCRA	OU5-Central	\$8,828,123.79	(\$1,999,496.75)	\$6,828,627.04
	N/A (Mead/Rock-Tenn)	OU5-General		(\$1,581,250.00)	(\$1,581,250.00)
				SUBTOTAL	\$62,034,630.44

Summary of Georgia-Pacific's and Ft. James's Past Costs and Credits

Cost Category	Order	Location	Costs	Credits	Net Total
Georgia-Pacific's OU2 Costs	1990 AOC	OU2	\$4,434,433.48		\$4,434,433.48
	N/A (2007-2009 Costs)	OU2	\$598,857.68		\$598,857.68
	2007 Termination AOC	OU2	\$953.93		\$953.93
	2009 Consent Decree	OU2	\$15,628,975.64		\$15,628,975.64
				SUBTOTAL	\$20,663,220.73
Georgia-Pacific's OU3 Costs	1990 AOC	OU3	\$5,960,703.58		\$5,960,703.58
	2000 AOC	OU3	\$5,985,341.70		\$5,985,341.70
				SUBTOTAL	\$11,946,045.28
Georgia-Pacific's Mill Property (OU6) Costs	1990 AOC	GP Mill Property	\$1,778,538.82	(\$2,259.55)	\$1,776,279.27
	2006 GP Mill Property TCRA	GP Mill Property	\$3,611,485.47		\$3,611,485.47
	2007 Termination AOC	GP Mill Property	\$3,017.18		\$3,017.18
	N/A (Gould Paper Corp. Settlement)	GP Mill Property		(\$100,000.00)	(\$100,000.00)
				SUBTOTAL	\$5,290,781.92
Ft. James's Costs	1990 AOC**	Ft. James Mill Property	\$13,369.32		\$13,369.32
	1990 AOC**	OU5-Central	\$94,349.59		\$94,349.59
	1990 AOC**	OU5-East	\$103,254.21	(\$1,518.30)	\$101,735.91
	1990 AOC**	OU5-General	\$4,309,939.58	(\$9,636.49)	\$4,300,303.09
	1990 AOC**	OU5-Portage Creek	\$670.86		\$670.86
	1990 AOC**	OU5-West	\$1,099,968.95	(\$2,657.37)	\$1,097,311.58
	N/A (Rock-Tenn Settlement)	OU5-General		(\$81,250.00)	(\$81,250.00)
				SUBTOTAL	\$5,526,490.35

\$110,852,504.26 (\$5,391,335.54) \$105,461,168.72

*Credits include the Eaton Judgment.

**No Ft. James entity signed the 1990 AOC with Michigan.